

THE DEVELOPMENT OF ACCOUNTING LEARNING MANAGEMENT ON CURRICULUM 2013 BASED ON LESSON STUDY AT VOCATIONAL SCHOOL IN SURAKARTA CITY, CENTRAL JAVA, INDONESIA

Suyatmini, Yetty Sarjono, Titik Asmawati, Wafrotur Rohmah

Accounting Education, Muhammadiyah University of Surakarta, Central Java, Indonesia.

Email: suy276@ums.ac.id

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Abstract

Purpose: The purpose of this research is to analysis and to describe the development of accounting learning management on curriculum 2013 based on lesson study.

Methodology: This research approach used was research and development. The subject of the study is accounting vocational school teachers at Surakarta. The method research data collection used were observation, interview, and documentation. This research also used *focus group discussion*. The data analysis technique used interactive analysis that involved: data collection, reduction, display, and verification.

Main finding: The research results showed that 1) this following steps did the development of learning: (a) syllabus studying; (b) the learning material identification; (c) the determination of learning goal; (d) the development of learning activity; (e) the explanation of assessment kinds that will be used; f) the division of time allocating and (g) the determination of study resources. 2) The development of learning conducting was done by (a) the learning activity that designed so that teachers can perform the learning process professionally (b) the learning activity was organized to be activated, such as Introduction, main activity, and closing. The main event was explained as: exploration, elaboration, and confirmation, in the form of to observe, to ask, to collect information to socialize and to communicate. 3) The development of learning evaluation was done by using test and nontest in the formed of written test (*paper and pencil test*) or spoken, job observing, attitude measurement, assessment of job result, such as: assignment, project and/or product, portfolio usage, and self-assessment.

Implication: This finding can help accounting Vocational School teachers in managing accounting learning with the 2013 curriculum.

Novelty: The results show the development in the management of accounting learning both in the preparation of learning plans, implementation of learning, and evaluation of learning.

Keywords: Accounting, Curriculum 2013, Development, Management, Learning, Lesson study.

INTRODUCTION

To increase education quality, one of the ways to do is by doing the new learning system creativity. According to [Nurhadi \(2001:1\)](#) three components that are to set the light on in the further education creativity, such as, curriculum, learning quality increase and learning method effectivity. Even though the walking curriculums in Indonesia keep still an improvement to make really good education, one of the problems that are faced by the education world right now is the weakness of the learning process. The existing learning process so far, evidently made the students overburdened with the material and duty gave the teacher, so that the students felt bored in the classroom. It also happened in accounting learning process ineffective because of monotonous learning method, inconvenience condition, the students uninterested in what the teacher' conveyed. Most of the teachers did not understand of content standard, less ability to develop syllabus and the main material, and also teachers have difficulty in formulating indicator. In teaching teacher still using and orienting to the book and abstract and fewer teachers who related teaching material with the students' life day by day. Teachers did not know the students' new condition so that the teachers can't motivate the students to study ([Sutama, 2011: 28-32](#)). In the learning process, the teacher should be able to use the environment as a leaning basis because it can help the teacher and students for reaching up to the learning goal. ([Sarjono and Suyatmini, 2014: 12](#)). The same thing also did by LSM Sari in doing learning process ([Sarjono and Suyatmini: 2013: 102](#)). In learning process that based on the environment is also able to stimulate the students to be independent. It also happens to *problem-based learning*; the research result showed the class situation to be more active and creative and able to increase the student's independence attitude ([Wafroturrohmah and Suyatmini, 2008: 162](#)).

Based on the thinking above and the emergency condition should apply curriculum 2013", it is better for teachers to focus on learning management with the strategy that is line with the need, mainly to develop accounting learning of curriculum 2013 that is based on *lesson study*. Accounting learning of curriculum 2013 with a *scientific approach*, ([Depdikbud., 2014: 69](#)), so that, stimulate the students' view in responding environment. *Lesson Study* as a guiding model of teachers profession through learning research collaboratively and continuously based on colleague principals *mutual learning* for building up the learning

community. It is suitable with the principal of conducting curriculum 2013, mainly the students should get the quality education service, and get opportunity to express themselves freely, dynamically, and lovely.

How is the reality in the field? There is a general impression, accounting teachers' ability in implementation 2013 curriculum has not to fulfill the hope. A big part from them still called/predicated as the curriculum executor and even the activities that have they done just routinely. Teachers have not ready to face the variant changing, access on excellent material limited; learning views and skills were also limited. The learning process that they have done dried and meaningless. Accounting that has presented to the students just only the boring numbers. The students knew nothing what for they studied accounting. Textbooks or learning material that was used by the teachers were far away from the learning goal. The books were fulfilled by principals gathering and the test items that the rightness was determined by teachers' authority. It was more sadness, those books were made by teachers to be the main sources for study result assessments. [Vincent \(2012\)](#) stated that appropriate and clear accounting teaching will increase student knowledge. But, it was said that accounting learning approach at vocational school at Surakarta, most of them still focusing on teachers. It is called teaching activity, not a learning activity. Teachers' Domination in teaching can make accounting learning communication not effective. [Sutama \(2011:28\)](#) stated, accounting learning did not effective because: (1) Accounting learning tends *textbook oriented* and abstract, lack of linked with the students daily living, and (2) Teachers lack doing meaningful teaching-learning with lovely strategy.

The problem that should overcome soon is the vocational school accounting teachers' competence at Surakarta in developing learning management for curriculum 2013. Learning strategy that is in line with accounting material curriculum 2013. The accounting learning management development and effectivity of curriculum 2013 based on *lesson study*.

LITERATURE REVIEW

Curriculum and Learning Model Implementation

The curriculum is a set of plans and arrangements regarding the purpose, content, and material of a lesson, as well as the methods used as the guidelines for learning activities implementation to achieve certain educational objectives (Law of National Education System). From this definition, there are at least three important components in curriculum, they are: the educational objectives component, the process component, and the evaluation component. [Beauchamp \(1975: 164\)](#) interprets curriculum implementation as "a process of putting the curriculum to work". Full on [\(Miller and Seller, 1985: 246\)](#) defines curriculum implementation as "the putting into practice of ideas, a program or set of activities which is new to the individual or organization using it". Based on these two opinions, the actual curriculum implementation is an activity aiming to realize or implement a curriculum (in the form of a written plan) into a real form in the classroom, namely the occurrence of transmission and transformation process of all learning experiences to students. The term that can be compared to the term curriculum implementation is learning.

How is it related to learning activities in 2013 curriculum implementation? Refers to the assumption that curriculum and learning are closely related and mutually supportive, the discussion on learning in 2013 Curriculum implementation certainly cannot be separated from 2013 curriculum characteristics. Therefore, if the main characteristics of 2013 curriculum are human competence and mastery learning, the learning management must reflect and based on these two characteristics.

Which management learning is relevant to 2013 curriculum? The relevant alternative management of learning is used in the 2013 Curriculum implementation, learning that is able to make students obtain learning experiences in the form of knowledge, skills, social, and basic values reflected in the habit of thinking and acting. [Saylor, et al. \(1981: 279\)](#) submit guidelines for managing learning that is relevant for 2013 Curriculum implementation, namely: instructional system design, programmed learning, and practice and drill models. Meanwhile, if it is associated with the learning model classification proposed by [Joyce and Weils \(1992\)](#), the cluster of "behavioral systems" learning model is seen as relevant for 2013 curriculum implementation, including: complete learning, direct learning, self-control learning, developing concepts and skills practice, and assertive training. The important issue in 2013 curriculum implementation is how far the learning model is able to facilitate students to obtain learning experiences reflecting the comprehension of a competency demanded by 2013 Curriculum.

Basis of Accounting Learning

Accounting is one useful science for human life. Almost everyone has applied accounting in their daily lives, such as how to manage their allowances to make it sufficient for a certain period of time or how spending can be allocated according to the expected expenditures. Therefore accounting is often referred to as the "**Language of business world**" because accounting will produce useful information for the parties who organize it and outside parties to make decisions. Accounting learning should begin with the introduction to appropriate problems to the situation (contextual problem). By proposing contextual problem, students are gradually guided to master accounting concepts ([Suhayati, 2009: 1](#)).

Accounting is a process that includes recording, classifying, summarizing, reporting and analyzing financial data from an organization (AICPA). In fact, accounting learning that is happening at this time tends to use a lecture method, even though the

prevailing curriculum in Indonesia continues to experience improvements to achieve good education. On the other hand, accounting subject is interrelated with other skills and must be supported by counting skills. This issue makes students get bored and has difficulty in learning accounting. This condition significantly affects students, because attitudes, interests, and motivation to learn give huge effect on student learning results. This situation also happened in accounting learning for Vocational high school (SMK) students in Surakarta majoring in Accounting. Based on the preliminary study, accounting learning so far is likely to use the concept of teacher-centered learning while students receive learning passively so that learning activities are less developed.

Students' low participation in accounting learning has an effect on student learning results. In creating varied learning and enhancing students' participation in learning. Moreover, the classroom atmosphere must be designed and built in a specific way to make students have the opportunity to interact with others. According to (Lie, 2002: 6): The most common strategy to improve students' participation in class discussion. However, in fact, this strategy is not effective because most students remain silent as they become the spectators while the class is dominated by a few students, even after the teacher encouraged them to participate actively in discussions. The learning process with constructivist learning models states that students' role must be emphasized. They must actively develop their knowledge, not the teacher or other people. They must be responsible for their learning results. Emphasize on active student learning needs to be developed. Students' creativity and activeness will help them to survive their cognitive life. Therefore, a conducive atmosphere is expected in the learning process. Accounting learning can use discussion and comfort models that interact as a whole, indicating that accounting learning can make students feel comfortable participating in class discussion. This is not much different from cooperative learning that can provide students with comfort in accounting learning that can be discussed in class or individually (Dallimore, 2010: 267). Teaching must be designed in better learning style for accounting methods for ethics, learning style stated by O'Leary and Stewart (2013: 225).

Lesson Study

Lesson study appears as a useful alternative for fixing ineffective learning process. Recently, there are many conventional learning processes in Indonesia. Such conventional practices tend to emphasize how teachers teach (teacher-centered) rather than how students learn (student-centered), and the results do not give huge contribution to improving the student learning process and result quality. In this case, Lesson Study can be used as an alternative to encourage changes in learning practices in Indonesia to be more effective.

Lesson Study (LS) is a teacher collaborative activity to improve learning quality (Daryanto and Rahardjo, 2012: 56). LS can be interpreted as a model of educator professional development through collaborative and sustainable learning based on collegiality and mutual learning to establish learning communities.

LS benefits are: (1) teachers can document their work progress, (2) teachers can obtain feedback from other members, and (3) teachers can publish and disseminate LS results. There are two types of LS: school-based and KKG-based (a community of teacher). LS is conducted in a cyclic manner, that are (1) planning (plan); (b) implementation (do); reflection (check); and follow up (act).

METHODOLOGY

Research Approach

This research used to research and development approach. Research and development is a process for developing existing and accountable products (Sutama, 2012: 183; Gall, Gall, and Borg, 2003). Descriptive, evaluative, and experimental methods were used in the implementation of this research.

Descriptive research was used in the first year of the research. The evaluative method was used in the second year of the research. The experimental method was used in the third year of the research.

Research Subjects

The research subjects were teachers, principals, and vocational students in Surakarta. Other research subjects were education experts and policymakers. Research subjects were determined by considering research objectives. Vocational Schools in Surakarta that provide accounting program were chosen: 3 public Vocational Schools and 3 private Vocational Schools. The public Vocational Schools are SMK Negeri 1 Surakarta, SMK Negeri 3 Surakarta, and SMK Negeri 6 Surakarta. The private Vocational Schools are SMK Muhammadiyah 2 Surakarta, SMK Batik 1 Surakarta, and SMK Batik 2 Surakarta.

Data Collection Method

The data collection methods were observation, interviews, documentation (Denzin dan Lincoln, 2009: 495). Data collection through observation was conducted by observing the research object. The observation in this research was participatory and non-participatory. The participatory observation was an observation performed by the researcher by getting involved in the

daily activities of the observed object/a person. Collected data through participatory observation regarding teaching and learning actions. The non-participatory observation was students responses and behaviors when learning accounting.

Data obtained through interviews were 2013 curriculum accounting learning plan, 2013 curriculum accounting learning implementation, and 2013 curriculum accounting learning evaluation. [Bogdan and Biklen \(2005: 3\)](#) state that interviews in qualitative research had characteristics such as unstructured, not standardized and open-ended. The interview was an in-depth interview, an informal interview to explore subjects' view on various issues to be the basis for further research. Interview guidelines, in general, provide an opportunity for an open response, and it becomes broad enough for observers or interviewers to pay attention and collect data on unexpected perspective and topics by researchers ([Bogdan and Biklen, 2005: 25](#)).

Documentation was used to collect learning plan data, accounting learning implementation to evaluate accounting learning results in terms of affective, psychometric and cognitive aspects. Data collection through this technique was used to complete the data obtained from interviews and observations. By analyzing this documentation, it was expected that the required data was valid. Besides, this research also used focus group discussion (FGD).

Data analysis technique

The data analysis technique in this study was qualitative descriptive analysis ([Miles and. Huberman, 2007: 15-17](#)). Data analysis in qualitative research according to consists of three components, those are data reduction, data presentation and conclusion/verification.

Data reduction is a process of selection, focusing, simplifying and (abrasive) data abstraction in the field note. This process continues throughout research implementation. Meaning that the process has begun before data collection implementation, such as since the study decided a conceptual framework, selecting cases, compiling research questions and determine how data collection should be used.

Data presentation is an assembly of information organizations allowing research conclusion to be performed. By looking at the data presentation, it was understood that various issues occurred and it is possible to work in the analysis or other actions, based on understanding data presentation. Data presentations in the form of matrices, tables, images, charts, or networks.

Conclusion and verification process is the final step of research. Since the beginning of data collection, the "meaning" of regularity, patterns, explanations, configurations, causal paths, and prepositions are sought. The final conclusion does not appear until the latest data collection, depending on data completeness, researcher readiness, and availability of opportunities and facilities. However, data conclusion may have been formulated from the beginning.

RESULTS AND DISCUSSION

1. The development of accounting learning conducting planning of curriculum 2013 based on *lesson study*

The arrangement learning leading planning should be suitable with syllabus and curriculum that is established. Teachers' activity in arranging learning material refers to basic and standard competence and that exist on syllabus. The syllabus development in the form of accounting learning conducting planning that exists on (RPP) which will be taught by teacher in the classroom, because teacher should have and arrange RPP for teaching and learning process to make it succeed.

Based on the interview and observation result in the first year research showed that not all of the accounting vocational school teachers at Surakarta in arranging on learning conducting planning used curriculum 2013. Vocational School curriculum at Surakarta still using two curriculum mainly: school-based curriculum and curriculum 2013, observation researcher on students class XI and XII still using school-based curriculum to be united with curriculum 2013. While curriculum 2013 is begun students class X and so forth. This is relevance with [Kirkham \(2013:77\)](#) that stated curriculum approach can increase the effective learning and good experience to understand accounting that is suitable with curriculum and as good approachment for students in learning accounting research can be meant, that curriculum approach for increasing learning in accounting and students' achievement.

The readiness of vocational school accounting teachers at Surakarta in understanding syllabus curriculum 2013 still difficult for understanding core competence concept (KI) and basic competence curriculum 2013. Vocational School accounting teachers at Surakarta felt difficult to analysis the appreciation between core competence (KI) and basic competence in curriculum 2013. In understanding the syllabus of curriculum 2013, an indicator that is used including accounting teachers' understanding towards core and basic competence description with the appropriateness between core competence concept and basic competence on curriculum 2013. The lack of understanding that is showed by vocational school accounting teachers at Surakarta on research results showed that accounting teachers have understood the concept of core and basic competence in curriculum 2013 only the big line. This lack of understanding can't be released from socialization and implementation training of curriculum 2013 from Surakarta government.

Vocational school accounting teachers at Surakarta in arranging to learn to conduct planning /RPP that is suitable with curriculum 2013, they have difficulty in formulating competence achievement indicator by using the accurate operational verbs and they have a problem in formulating the students learning goal. Accounting teachers lack attention condition and degree aspect in formulating the learning goal. So that, students' competence achievement unmeasured objectively. The accounting teachers also didn't write instrument and rubric of the students' attitude assessment on accounting learning conducting planning of Curriculum 2013 that is arranged by them. In this research, things that to be research indicator of accounting learning management curriculum 2013 its linked with accounting learning conducting planning/accounting teachers in arranging accounting learning conducting planning of curriculum 2013 involving accounting teachers' competence in formulating indicator achievement of the students' competence, learning goal, the main material, determining time allocation, learning goal that is formulated based on basic competence, learning method, media, equipment, and learning sources, learning activities stages and to determine authentic assessment kinds.

The research result on year two showed that the development of learning conducting planning curriculum 2013 based on *lesson study* was done by stepping as the following: (1) syllabus study; (2) learning material identification for the students; (3) Learning goal determination; (4) learning activities development; (5) the breaking down of the assessment that will be used; (6) time allocation determination that should be provided and (7) determination of learning sources for the students. The explanation of the steps will be broken down as the following:

Syllabus study in general, on every main material of the syllabus given, have existed four basic competence that is in line with core competence concept aspect attitude towards (God The Almighty, themselves, environment, science, knowledge and skill). For getting that four basic competency achievement, on syllabus had formulated the students' activities in general when they followed learning on process standard. This students' activities actually are the detailed from exploration, elaboration and confirmation stages, mainly; doing observation, asking, gathering and cultivating information, then communicating. Beside that above is also by formulating the basic competence indicator. This activity than were broken down more detailed on RPP that will be developed. The formed was as the stages that will be done by teachers on learning so that the students involved for active learning. Syllabus study also formulates the basic competence' indicators complete with the assessment.

Learning material identification. Then teachers and learning conducting planning developer to identify learning material that is in line for supporting the achievement of the basic competence. The learning material identification for this students should consider many things such as; (a) The potential that is owned by the students; (b) the existence of relevance towards district characteristic; (c) the level physical development, intellectual, emotional, social, and spiritual that is owned by the students nowadays; (d) the advantages for the students; (e) science structure; (f) actuality, depth and width of learning material; (g) the existence of relevance towards the students' need also the environment demanded; and (h) time allocation that is provided.

Learning goal determination. The learning goal can be organized in order that involving all basic competence or the learning goal can also be organized every meeting. The learning goal should refer to indicator has been given, or at least that learning goal should contain two aspects: *Audience* (students) and *Behavior* (ability).

Learning activity development. Every learning activity on learning conducting planning/ RPP is designed in order that can give the quality learning experience to the students who inside still happening mental and physical process through students' interaction, students and teacher, environment, the other learning sources for achieving basic competence that is usually can be made reality through learning approach usage that is variant and focus on the *student-centered*.

The learning activity for every meeting is scenario steps that are done by the teacher so that stimulate students to be active to study. This activity was organized to be: introduction, core/main activity, and closing. The core activity was broken down further in detailed exploration, elaboration, confirmation activities in the formed of: observation, asking, information gathering, associating and communicating. Whereas on learning that has goal to master procedure to do something (*procedural knowledge*), The learning activities can be done by the teachers/experts in the *modeling/demonstration*, imitation by the students, checking and giving feedback by the teachers, and the continuous training.

The break down of the assessment kinds that will be used on syllabus have been given references about the assessment kinds that will be used for every learning. The achievement assessment to reach up basic competence by the students was done with the basic indicator that is developed before. The assessment was done by using test and nontest in the formed of written (*paper and pencil test*) or spoken, performance observation, attitude measurement, work assessment such as; task/duty, project and/product, portfolio usage, and *self-assessment*. Therefore, on every learning the students were demanded to produce work result, so portfolio presentation is the way to give assessment that should be done on the level of elementary and middle education. The assessment as the series activities to get, analysis and interpret data about the process and the students' study result that is done systematically and continually, so that to be the meaningful information for getting/taking decision. For arranging a good assessment, so teachers should pay attention the following things: (a) The assessment was directed to measure the competency achievement, such as: Basic Competence/BCon KI-3 and KI-4, (b) The assessment used criteria indicators, mainly based on what can be done by the students after following the learning process and not to determine

somebody post towards his/her group (c) System that was planned is the continuous assessment. It meant that in all indicators asked to and then the result will be analyzed to determine KD that is owned or not, also to know the students' difficulty (d) The assessment result was analyzed to determine the follow-up. It can be the learning process improvement remedial program for the students who competence achievement under standard/completing, and enrichment program for the students that are fulfilled the standard/completing. (e) The assessment system should be matched with learning experiences that are covered in learning process. For example, if the learning used task approach of field observation, so the evaluation should be given both on process, such as: interview technique, and product of field observation result.

The determination of time allocation is provided. In providing time allocation for every basic competence should be based on the effective week amount and time allocation of every week subject providing that is still remain considering basic competence amount, width, depth, difficulty level, and basic competency importance. Time allocation that is written in syllabus is the average time forecasting that is needed to mastering basic competence by the variant students. Because of that, the allocation can be detailed and suited again in learning conducting planning/ RPP that is developed by the teachers.

The determination of study sources. The *learning resources that is meant in curriculum* 2013 and should be developed in RPP as references, object and/or material that is used for the learning activity, such as: printed media and electronic, human resources/experts, and physical, environment, natural, social also cultural sources.

2. The Development of Accounting Learning Conducting Curriculum 2013 based on *lesson study*

From the accounting teachers, interview result of Vocational School at Surakarta showed that the accounting learning conducting used *scientific approach has been implemented, but not all of scientific activities were conducted*. Observation activity was done by the students through reading accounting theory from accounting LKS, but most of them dominant to listen the teachers; explanation on the writing board during accounting theory gives. The thinking activity has not implemented yet, because the students seem passive and still having difficulty to solve the problem item that the answer did not exist in accounting LKS, gathering information activity was done by the active students, while the other students lack interested in following group job for togetherness collecting accounting information.

The individual students attitude more dominant was compared with the group student attitude. The students are more satisfied with the study result that is got in dually and for themselves than compared with the group result and for the group importance. This is showed the students have not recognized that the group successful depend on the individual successful. They have not recognized that the disability one of the member's group can reduce the group successfully. The students activate in proposing questions showed that they are active in giving questions about the material that is taught by the teachers during the learning process, but the rest of the students just be quiet and do nothing.

Therefore, the asking activity and communicating were taken over by the Vocational School accounting teachers. It will be suitable with curriculum 2013 if the students who should be conducted asking and communicating activities. It is showed that accounting teachers have not understood the implementation concept of *scientific approach* in accounting learning management of curriculum 2013.

The development of learning activity. Every learning activity in RPP was designed as it is so that it will be able to give the qualified *learning experiences* to the students that are inside the mentality and physical process happened through the students' interaction, students and teachers, environment, and other learning sources to reach up KD. Learning experiences that are meant generally will be realized through the usage of variant of learning approach and the *student-centered*. The study experience should also accommodate the important training of *life skills* that are owned by the students. This following thing should be attended by the teachers when conducted the learning activity development: (a). the learning activity was designed in order can give favor to the teachers, so that can conduct the learning process professionally. (b) The learning activity should break down the series of managerial activity that was done by the teachers so that later on, the students will be able to do the expected activity that is written on syllabus. The learning activity for every meeting was the stepping scenarios that should be done by the teachers, so that stimulate students to be active in learning. This activity was organized to be: introduction, main activity, and closing. The main activity was broken down further on detailed activities, such as: exploration, elaboration, and confirmation in the formed of to observe, ask, gather information, associate and communicate. Whereas on learning goal is to master procedure for doing something/*procedural knowledge*, the learning activity can be done by the teachers/experts in the form of *modeling*, the imitation and checking by the students, checking, feedback and the next training by the teacher. [Riccio and Maric.2005](#). How the role of lecturers in facing the challenges of sophisticated information technology must be able to identify problems to understand how the choices of teaching methods are influential

3. The Development of Accounting Learning Evaluation curriculum 2013 based on *lesson study*.

Evaluation accounting learning Vocational high school at Surakarta including affective, psikometrik and cognitive evaluation that the three all as the continuing among attitude, skill and academic that must be had on the students. The assessment aspect on evaluation, such as; the spiritual as the obedient to The God, that will be valued jamaah praying that is done before going

from school, teachers can observe students' attitude towards Allah SWT. For evaluation on the psychometric field or skill evaluation, Teachers can observe and give the performance that made the fast of thinking in completing task that is given by the teachers. The process in this assessment can be formed as portfolio task and conducted when accounting learning material went on in the classroom. Whereas cognitive assessment such as: written test, spoken of giving task that is done while daily test, mid-test and final test. The result of evaluation can be formed as a report, and the students can know that accounting score and the teachers knew the students' ability.

Before the teachers doing the study result evaluation, they have to study the curriculum. The curriculum study is meant to observe the study result type that is loaded in the basic competence formulation and indicator. By recognizing the study result type, the teachers will choose to determine the accurate evaluation instrument and techniques. For example: the formulation of basic competence that the indicator loaded the cognitive study result type for understanding level, so the evaluation technique that is used is objective test, multiple-choice or essay test. If the study result type is psychometric, so the suitable evaluation technique is by using the performance test and the instrument formed as a scoring scale. The right assessment for education gives the result that is suitable with the hope because the education assessment is the gathering process and information cultivation for determination the students study result achievement [Hamdani \(2011: 301\)](#). The assessment in education is very important because to know the students' ability in accounting learning. Besides the assessment affectively, cognitive and psychometric, the assessment that is given by the teachers on the students in the formed formative test for improving the teaching-learning process that is done at the end of discussion of the main topic, while summative test that is directed to determine the progressing score need or the students study result.

The meaning of evaluation is to know the final result in one learning on that is involving science and knowledge, skill, attitude and values that is realized in thinking behaviour and action. It will make the students have a spirit to study accounting to reach up the best result to understand accounting. The evaluation in accounting learning very variant so that not making boring, the same thing with evaluation in the formed of task/assignment in a group, that made the students should be more spirit and motivation to study and understand accounting.

The Integrated learning experience as the assessment of the students' basic competence achievement is done based on indicator. The assessment that is used is test and nontest in the formed of written and spoken, performance observation the attitude measurement, the assessment of work, such as: task/assignment, project or product, portfolio usage, and self-assessment. From the stages, evaluation is good to do both in staging and conducting. Whereas from the target aspect, evaluation is focused on both of the processes and/or the learning product.

The evaluation has the goal to know the students' absorption on accounting learning towards the given material by teachers in the form of item test to know the students' ability. The assessment by giving the suitable item test will result effective and efficient measurement that is able to give the best result that is suitable with KKM and increase accounting learning quality. Accounting learning evaluation is also variant, mainly; Evaluation is done in grouping and individual, group evaluation is based on that group score/value, whereas individual is based on individual result, both spoken or written or assignment.

The curriculum has grown up as the important factors in preparing the accounting students for future working. On conceptual framework has proved that offering potential advantages for curriculum designed evaluation and future research can give examination more tightly from the framework on the variant development stages. Seeing from the quality has shown the potential that is used to determine curriculum relevance at topic level every week and maybe as the approach that is conducted by the researcher to find out many useful assessment criteria for the students such as assessment in accounting [Laing \(2012:1\)](#). Interaction from computer application can develop students' evaluation of the students' attitude assessment about accounting; the computer usage is also very effective and has applied on the curriculum level. It can be meant, that the assessment from Laing showed on curriculum level of the students' attitude evaluation, same with Vocational High School at Surakarta based on the existing of curriculum KTSP or 2013. Even though most of the Vocational High School accounting teachers at Surakarta still find difficulty in assessment authentic curriculum 2013.

The explanations of the assessment kinds that will be used on syllabus have been given leading of assessment kinds that will be used for every lesson/learning. The assessment of basic competence/KD achievement by the students is conducted based on indicator that has been developed in the previous time. The assessment was done by using test and nontest in written (*paper and pencil test*) or spoken, observation performance, attitude measurement, the assessment students' work such; duty/task, project and/or product, portfolio usage, and *self-assessment*. Because every students' learning demanded to produce work so that the portfolio presentation is the assessment way that must be done by the basic and middle education.

CONCLUSIONS

The research results showed that 1) this following steps did the development of learning: (a) syllabus studying; (b) the learning material identification; (c) the determination of learning goal; (d) the development of learning activity; (e) the explanation of

assessment kinds that will be used; f) the division of time allocating and (g) the determination of study resources. 2) The development of learning conducting was done by (a) the learning activity that designed so that teachers can perform the learning process professionally (b) the learning activity was organized to be activated, such as: Introduction, main activity, and closing. The main event was explained as exploration, elaboration, and confirmation, in the form of to observe, to ask, to collect information to socialize and to communicate. 3) The development of learning evaluation was done by using test and nontest in the formed of written test (*paper and pencil test*) or spoken, job observing, attitude measurement, assessment of job result, such as: assignment, project and/or product, portfolio usage, and self-assessment. This work deals with the development of accounting learning management on curriculum 2013 Vocational High School at Surakarta. The findings of this study help teachers in managing accounting learning.

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